Section 12–101, 12–108(c) and (d), 13–207(a)(2) and (3), and 13–403 Annotated Code of Maryland

(2001 Replacement Volume and 2004 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

## Article - Tax - Property

12-101.

- (a) In this title the following words have the meanings indicated.
- (b) "Articles of transfer" has the meaning stated in § 1-101(c) of the Corporations and Associations Article.
- (C) "DOMESTIC PARTNER" MEANS AN INDIVIDUAL WITH WHOM ANOTHER INDIVIDUAL HAS ESTABLISHED A DOMESTIC PARTNERSHIP.
- (D) "DOMESTIC PARTNERSHIP" MEANS A RELATIONSHIP BETWEEN TWO INDIVIDUALS WHO:
  - (1) ARE AT LEAST 18 YEARS OLD;
- (2) ARE NOT RELATED TO THE OTHER BY BLOOD OR MARRIAGE WITHIN FOUR DEGREES OF CONSANGUINITY UNDER THE CIVIL LAW RULE;
- (3) ARE NOT MARRIED OR A MEMBER OF A CIVIL UNION OR DOMESTIC PARTNERSHIP WITH ANOTHER INDIVIDUAL:
- (4) AGREE TO BE IN A RELATIONSHIP OF MUTUAL INTERDEPENDENCE IN WHICH EACH DOMESTIC PARTNER CONTRIBUTES TO THE MAINTENANCE AND SUPPORT OF THE OTHER DOMESTIC PARTNER AND THE RELATIONSHIP, EVEN IF BOTH DOMESTIC PARTNERS ARE NOT REQUIRED TO CONTRIBUTE EQUALLY TO THE RELATIONSHIP; AND
- $\,$  (5) SHARE A COMMON RESIDENCE WHERE BOTH DOMESTIC PARTNERS LIVE, EVEN IF:
- (I) ONE DOMESTIC PARTNER LEAVES THE COMMON RESIDENCE ON A SHORT TERM OR LONG TERM BASIS, WITH THE INTENT TO RETURN TO THE COMMON RESIDENCE;
- $\frac{(H)}{}$  ONLY ONE OF THE DOMESTIC PARTNERS HAS THE RIGHT TO LEGAL POSSESSION OF THE COMMON RESIDENCE; OR
- $$\rm (HI)$$  ONE OF THE DOMESTIC PARTNERS HAS AN ADDITIONAL RESIDENCE.
  - (E) "EVIDENCE OF A DOMESTIC PARTNERSHIP" MEANS:
- $\underline{(1)}$  AN AFFIDAVIT SIGNED UNDER PENALTY OF PERJURY BY TWO INDIVIDUALS STATING THAT THEY HAVE ESTABLISHED A DOMESTIC PARTNERSHIP;  $\underline{AND}$